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# STANDARDS & REQUIREMENTS FOR PERMANENT TAX RECORD SYSTEMS

AS ADOPTED BY  
THE "COMMITTEE OF TEN"  
ESTABLISHED UNDER PROVISIONS OF ACT 594  
SESSION OF 1951

HARRISBURG, PENNSYLVANIA  
APRIL 1952

The membership of the "COMMITTEE OF TEN", established under the provisions of Act 594, Session of 1951, is as follows:

<u>Committee Member</u>	<u>Representing</u>
George B. Stevenson, Chairman (Chairman, Local Government Commission)	
William J. Lane	Senate
Charles R. Mallery	Senate
Allen M. Gibson	House of Representatives
W. Mack Guthrie	House of Representatives
Norman A. Peil	Fourth Class Counties
Herbert S. Bolger	Fifth Class Counties
William H. Claypool	Sixth Class Counties
Raymond A. English	Seventh Class Counties
Silas J. Shearer	Eighth Class Counties

Consultants to the Committee include:

Welles A. Gray, Vice-President, Pennsylvania Economy League  
Gerald N. Hardy, Senior Research Associate,  
Pennsylvania Economy League  
John N. O'Neil, Chairman, State Tax Equalization Board  
Francis A. Pitkin, Executive Director  
State Planning Board, Department of Commerce

REPORT OF THE  
"COMMITTEE OF TEN"

Established under Provisions of Act 594, Session of 1951

INTRODUCTION

Act 594 of 1951 requires each County Board of Assessment and Revision of Taxes in fourth to eighth class counties to establish a permanent system of assessment records, consisting of tax maps, property record cards and a property owners' index. It is the duty of the Board to accomplish this within five years. The work can be done either by the Chief Assessor and a locally-hired staff or by contracting with an outside firm.

This act also establishes a ten-man committee to assist in achieving uniformity throughout the Commonwealth. The duties of this Committee are outlined in Section 307 of Act 594, as follows:

(our punctuation)

"Section 307. Uniformity of Permanent Records System

(a) For the purpose of achieving uniformity, throughout the Commonwealth, of the uniform permanent records system, hereinbefore provided for, the form of the tax maps, property record cards and property owners index and the manner in which the information required to be set forth thereon shall be prepared or approved by a committee consisting of ten members, five of whom shall be members of the Pennsylvania State Association of County Commissioners to be appointed as hereinafter provided and four of whom shall be members of the General Assembly, two to be appointed by the Speaker of the House of Representatives and two to be appointed by the President pro tempore of the Senate and one the Chairman of the Local Government Commission:

"(b) the members of the Committee representing the Pennsylvania State Association of County Commissioners shall be appointed

[illegible][illegible]



by the President thereof from each class of county subject to the provisions of this act. The President of the State Association of County Commissioners shall make such appointments promptly and shall notify the Chairman of the Local Government Commission of the names and addresses of such appointees. The members of the Committee performing the duties set forth in this section shall serve without compensation. The Committee shall meet at the call of the Chairman of the Local Government Commission or his agent, who shall serve as Chairman thereof. The Chairman may call a meeting at any time, but shall call a meeting within thirty days after receiving a request to do so signed by all the members of the Committee other than the Chairman:

"(c) it shall be the duty of the Chairman of the Local Government Commission or his agent, in cooperation with said Committee, to prepare forms of the tax maps, property record cards and property owners' index, for use of the counties in establishing a uniform permanent records system as hereinbefore provided, and to issue sample forms and instructions to the counties as needed. Should the Committee, for any reason, fail to meet and furnish the necessary cooperation in the preparation of such forms, the Chairman of the Local Government Commission shall complete the preparation thereof."

In planning the record and map system, the Committee has taken into consideration the general pattern for these assessment tools as outlined in Act 594. This general pattern is outlined below:

- a. Tax maps shall be prepared for the entire county.

These shall be maps drawn to scale or may be aerial maps.

Such maps shall indicate all property and lot lines, set forth dimensions or areas, indicate whether the land is improved, and identify the respective land parcels or lots by a system of numbers or symbols and numbers whereby the ownership of such parcels and lots can be ascertained by reference to the property record cards and property owners' index.

- b. Property record cards shall be prepared for each piece of property.

These cards shall include the location and description of the property, the acreage or dimensions, description of any improvements, the owner's name, address and date of acquisition, any purchase price set forth in the deed and the assessed valuation.



The cards shall be cross-indexed to the tax maps, by showing an identifying number or symbol and number shown on the maps.

The cards shall be filed geographically, according to the location of the property on the tax maps.

c. A property owners' index shall be prepared.

This index shall consist of a listing of all property owners. It shall set forth brief descriptions of each parcel or lot owned by each property owner.

These ownership records shall be filed alphabetically and be cross-indexed with the property record cards and the tax maps.

The Committee recognizes that the model maps and records which it has prepared will be used in urban counties with populations in the 200,000's and also by rural counties with populations less than 10,000. This fact makes it imperative that the prescribed forms and mapping system be as simple as possible, but not oversimplified to the exclusion of important assessment information. Because of the fact that there are certain counties in the fourth to eighth class group which now have record systems which seem to conform to the objectives of Act 594, the Committee has listed the minimum information required to be included on the property record form, but is leaving the actual planning of the format, the order of listing and other details to determination of the counties themselves. Several samples of property record and property owners' index forms, which substantially meet the Committee's requirements, are included in the material which follows.

The recommended mapping system is briefly explained. The combination of aerial photographs, fire insurance maps and lot and block maps has been carefully worked out and is thought to be the least complicated and least expensive assessment mapping system yet devised.

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STANDARDS AND REQUIREMENTS

for

PERMANENT TAX RECORD SYSTEMS

The "Committee of Ten", established by Act 594 of the 1951 Session for the purpose of achieving uniformity in tax assessment maps and procedures, hereby adopts the following standards which shall be observed by County Boards of Assessment and Revision of Taxes in counties of the 4th, 5th, 6th, 7th and 8th classes in the establishment of the permanent tax records system which each such Board is required to establish within five years after January 18, 1952, the date of enactment of Act 594 of the 1951 Session:

TAX MAPS

I. Coverage. A series of tax maps covering all portions of the County is required.

II. Type. Tax maps may be

- A. line maps drawn to scale especially for this purpose
- B. commercially prepared printed maps (such as the Sanborn fire insurance maps, published by the Sanborn Map Company, 10 Cedar Street, New York 5, New York)
- C. aerial maps, which are ratioed enlargements of high accuracy, vertical aerial photographs (details as to availability, acquisition and use of aerial photographs can be secured on reference to the State Planning Board's publication "Aerial Photographs as Tax Maps")

# Introduction

## Background

The purpose of this study is to investigate the effects of a new educational program on student performance. The program was designed to improve critical thinking and problem-solving skills through a series of interactive exercises and projects. The study will compare the performance of students who participated in the program with those who did not. The data will be analyzed using statistical methods to determine if there is a significant difference in performance between the two groups. The results of the study will be used to inform future educational practices and to evaluate the effectiveness of the program.

## Methodology

The study was conducted using a quasi-experimental design. A sample of 100 students was selected from a large university. The sample was divided into two groups: an experimental group and a control group. The experimental group participated in the new educational program, while the control group did not. Both groups were then assessed on a series of standardized tests designed to measure critical thinking and problem-solving skills. The data from the tests was analyzed using a t-test to determine if there was a significant difference in performance between the two groups. The results of the study showed that the experimental group performed significantly better than the control group on all measures of critical thinking and problem-solving skills. This suggests that the new educational program is effective in improving these skills. The study also identified some limitations, such as the lack of random assignment and the potential for confounding variables. Future research should address these limitations and further explore the long-term effects of the program.

PORTION OF AERIAL PHOTOGRAPH USED AS A TAX MAP  
TAX DISTRICT 17; MAP #AHF-2F-158



TAX DISTRICT 17  
AHF - 2F - 158

SCALE 1"=660'





Standards and Requirements for Permanent Tax Record Systems

D. a combination of two or more of the above types.

Since State-wide aerial photographs are available as a result of the cooperative State-Federal aerial photography program, their use is recommended as an immediately available low-cost means of securing satisfactory tax maps for non-urban areas. Contact prints of this photography are at a scale of 1" equals 1667', a scale which is too small for use as tax maps but which is useful for study of the county prior to determination of the types of tax maps and scales to be used for various portions of the county and may be helpful for field use. Ratioed enlargements of these photographs can be purchased at any scale up to 1" equals 200'. If aerial photographs are used, the initial order should include a set of photo index sheets covering the county since these sheets are the source of information as to the identification number of the separate aerial photographs and the relative position of the separate aerial photographs covering that county.

In general, this State-Federal aerial photography is satisfactory only for non-urban portions of the county, since it cannot be enlarged to a scale sufficient for clear designation of the small properties found in urban areas. For the urban portions of counties, it is recommended that either line maps be prepared or, where available, commercially prepared printed maps be secured.





Standards and Requirements for Permanent Tax Record Systems

III. Scale. The scale of the tax maps, regardless of type, shall be such as to permit the outlining on the map of each taxable property, together with indication of dimensions or areas of each property, designation as to whether the land is improved or unimproved, and identification of the respective parcels or lots by a system of numbers or symbols and numbers.

A scale of not less than 1" equals 660' (a scale at which 1 square inch of photograph is approximately equal to ten acres of land) shall be used for maps covering rural and forest areas, although in some such areas where property holdings are small, maps of a larger scale (1" equals 400', 1" equals 200', etc.) may be desirable.

In urban areas a scale of not less than 1" equals 100' shall be used, although in most cases scales of 1" equals 50' will be more desirable.

IV. Map Identification. A systematic method of map identification shall be devised whereby each tax map is given an identifying number of symbol and number, which will differentiate it from all other tax maps in the county.

An index map or a series of index maps shall be provided covering the entire area of the county and showing thereon which specific tax map covers each portion of the county.

V. Filing System for Tax Maps. A systematic filing system shall be devised for tax maps which will permit ready finding of any desired map by reference to its designating number of symbol and number. In developing this filing system it is sug-



Standards and Requirements for Permanent Tax Record Systems

gested that full consideration be given to the fact that the map filing system should be keyed in with the property record card filing system, and therefore each aspect of the use of the property record card should be considered in designing the filing systems for maps and property record cards, as well as for the property owners' index cards.

If enlargements of existing State-Federal aerial photographs are used as tax maps, it should be noted that identifying symbols and numbers have already been assigned to each photograph. This identification system may be used as the basis for the county tax map identification system as is explained in detail in the State Planning Board's publication "Aerial Photographs as Tax Maps", or this system may be replaced by a shorter identification, if so desired.

VI. Files for Tax Maps. Suitable files should be provided for the tax maps which will protect them from dirt and damage, yet will permit ready reference to them. Various types of filing equipment may be purchased or built (drawers, shelves, hanging racks, books, etc.) and the type selected will be influenced in part by the type and size of maps utilized.

VII. Property Information on Tax Maps. On the tax maps all property and lot lines shall be indicated. It is suggested that unverified data be pencilled in with erasable colored pencil but when fully verified property boundaries should be indicated with colored ink or dye (for further detail see State Planning Board publication "Aerial Photographs as Tax Maps").





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The law also requires that on these tax maps the dimensions or areas of each property shall be indicated. In general, it is suggested that indication of areas rather than dimensions is simpler and more informative for large and irregularly shaped properties.

It is required that for each property there be a designation on the tax map to indicate whether it is improved or unimproved. It is suggested that "U" and "Imp." be used to indicate unimproved and improved, respectively.

It is also required that each property be identified by a system of numbers or symbols and numbers whereby the ownership of each parcel or lot can be ascertained by reference to the property record cards or the property owners' index card. This designation would be a compound number, one element of which might identify the township, borough, city, ward or tax district. One element would identify the tax map, and the last element would identify the individual property on that map or in that district.

Complete property designations as indicated above must appear on each property record card and owners' index card as described in later sections of this report. On each tax map, however, the information indicated above appears in separate places, that is, the map identification would appear in the margin of the map, while the property identification number would appear either within the boundaries of the property as indicated on the map or in the case of small



Standards and Requirements for Permanent Tax Record Systems

properties adjacent to the boundaries with an arrow indicating to which property the number applies.

An example of the complete information which must be placed on the tax map for each property might be

#113. In this example the "#113" identifies the  
101.5a - U

property within that tax district, the "101.5a" indicates that the area is 101.5 acres and the "U" indicates that the land is unimproved, having no buildings on it.

Another example would be #113. In this case  
101.5a - Imp.

the "Imp." indicates that the property is improved, since it does have buildings on it.

VIII. Area Designations. In the area designations indicated in the preceding paragraphs, it is recommended that checks as to accuracy be made rather than accepting without question earlier and perhaps inaccurate records. If property boundaries are accurately recorded on the tax maps, then dimensions of rectangular properties may be scaled from the maps and areas determined with a reasonable degree of accuracy by multiplying length and width. If properties are irregularly shaped the area may be determined from accurate tax maps by use of a planimeter. (See State Planning Board publication, "Aerial Photographs as Tax Maps" for further details.) In rural areas it will probably be found that the Production and



Standards and Requirements for Permanent Tax Record Systems

Marketing Administration of the United States Department of Agriculture, which in most counties has an office in the county seat, has already determined areas of farm properties.

Area information given on deeds is often inaccurate, usually erring on the side of understating the actual acreage, and should not be accepted without checking either through one of the methods suggested above or through actual field measurements. Area checks of this kind usually reveal much hitherto untaxed land.





Standards and Requirements for Permanent Tax Record Systems

PROPERTY RECORD CARD FORMS

The Committee feels that certain minimum information is required in order to provide adequate data for determining the value of property. This information is set forth below.

It is recognized that there are various acceptable methods of presenting this information on forms or cards. Three possible forms are submitted herewith. Still other arrangements equally valid are possible. In the judgment of the committee, the important thing is to get the requisite information together in order to have an adequate basis for determining assessed values and to keep this information current in a permanent file.

In other words, the County Boards of Assessment and Revision of Taxes will be required, in accordance with Act 594, to find out certain things about property, but the actual planning of the format, the order of listing and other details would be determined by the counties, themselves. This will apply not only to arrangement of information on the form but also to style of printing, size of card or sheet and the manner of filing.

Under this policy, then, the Committee of Ten hereby directs each Board of Assessment and Revision of Taxes to gather the following information on all real properties, and to place this information on permanent office records, to be known as Property Record Cards.



Standards and Requirements for Permanent Tax Record Systems

Minimum Information Required

I. Identification of property

- A. Taxing district (township, borough, city, ward, etc.) in which property is located
- B. Location of property by post office address
- C. Map reference index numbers (See page 9 )
  - 1. Rural map and parcel numbers, or
  - 2. Urban block and lot number
- D. Adjoining property owners
  - 1. North boundary
  - 2. East boundary
  - 3. South boundary
  - 4. West boundary

II. Information on property ownership

(The information on ownership should be so arranged on the card to permit the listing of several successive owners.)

- A. Owner or reputed owner's name
- B. Owner's address
- C. Name of owner's agent, if any
- D. Name of owner of mineral rights, if any
- E. Addresses of "C" or "D" if applicable
- F. Year acquired
- G. Purchase price (actual or estimated)
- H. Reference to deed or will record
  - 1. Book number
  - 2. Page number





Standards and Requirements For Permanent Tax Record Systems

III. Description of real property

(The descriptive data to be obtained for land and buildings should be in enough detail so that the property will be easily assigned to one of several classifications of unit value. The accepted plan for handling this on a record form is to locate the detail on one portion of the form, e.g. the reverse side, and carry the totals to another part of the form which shows a summary of property values.)

A. Land description (as applicable)

1. General information

- a) Topography (high, low, level, fill, hilly, rocky, swampy, etc.)
- b) Frontage (mid-block, corner, alley, railroad, etc.)
- c) Conveniences (sewer, water, gas, electricity, telephone, etc.)
- d) Highway (paved or unpaved)
- e) Sidewalk (paved, unpaved, curb, no curb)
- f) Distances (to trading center, grade school, high school, main highway, public transportation, etc.)

2. Farm land valuation information

- a) Type (home site, crop, pasture, orchard, woodland, waste, coal, etc.)
- b) Number of acres of each type
- c) Condition of each type (good, average or poor)
- d) Value per acre of each type
- e) Valuations of each type
- f) Total farm land valuation



Standards and Requirements for Permanent Tax Record Systems

3. Lot valuation information

- a) Frontage in feet
- b) Depth in feet
- c) Square footage (for unusually shaped lots)
- d) Unit valuation
- e) Adjustments
  - (1) Depth factor
  - (2) Corner influence
  - (3) Influence by non-standard shape
  - (4) Other influences
- f) Lot valuation

B. Building valuation information

(There are at least two accepted methods of gathering assessment data on buildings. One method consists of entering only the detailed information for the main building on the property record card, resorting to adding extra cards where there is more than one main building on a tract of real estate. The other method is to provide space on the property record for entering equally-detailed information on several buildings on the same form. Note that of the three samples included in this report, Sample B applies the former method and the other two the latter.)



Standards and Requirements For Permanent Tax Record Systems

1. Kind of building
2. Number of rooms
3. Number of stories
4. Type of construction (wood, brick, stone, concrete block, tile, etc.)
5. Foundation (stone, concrete, concrete blocks, brick, posts, etc.)
6. Roof
  - a) Type (gable, hip, flat, mansard, lean-to, etc.)
  - b) Material (wood, wood shingle, asbestos shingle, slate, tarpaper, asphalt, metal, tile, etc.)
7. Interior walls (plaster, wallboard, wood, tile, glass, etc.)
8. Floors (hardwood, softwood, concrete, tile, marble, dirt, cinder, composition, etc.)
9. Basement (none, part, full, dirt floor, improved floor)
10. Attic (none, unfinished, floored, finished)
11. Porches (size, open or enclosed)
12. Heating (stoves, hot air, radiation, air conditioning, etc.)
13. Plumbing (sewer connection, cesspool, number of baths, toilets, sinks, etc.)
14. Lighting, electricity, gas, lamps)
15. Approximate age
16. Estimated construction cost when built
17. Size (dimensions of ground floor area, square or cubic footage)
18. Building classification (determined from information obtained from Questions 1-17)
19. Unit value of each building





Standards and Requirements For Permanent Tax Record Systems

- 20. Condition (percent good)
- 21. Valuations of each individual building
- 22. Total building valuation

IV. Recapitulation of land and building valuations.

Form should contain spaces for several years valuations. By leaving the printed heading for year blank after the first two digits "19" and filling in the year only when the assessment is changed, each card can be used for an indefinite period of time and the huge task of re-printing and copying cards which would occur in one year if years were completely imprinted would be spread over several years. The samples following illustrate this principle.

- A. Total actual land valuation.
- B. Total actual buildings valuation.
- C. Total actual valuation (land and buildings.)
- D. Ratio of assessed to actual value.
- E. Total assessed valuation (C X D).

V. Property changes.

Space for noting changes in property as they occur, such as parts sold off, new buildings or additions constructed, buildings removed or destroyed by fire, windstorm, etc. Information should include date, deed reference, etc.



Standards and Requirements for Permanent Tax Record Systems

Other Desirable Information

Other information considered by the Committee as desirable for good assessment but not as vital as the above-prescribed are listed below:

1. Sketch or photograph of main building
2. Record of appeals
  - (a) Year entered
  - (b) Revised assessment - land
  - (c) Revised assessment - buildings
  - (d) Revised assessment - total
3. Legal description of land
4. Information on building use
5. Name of person making assessment



# PROPERTY RECORD FORM

SAMPLE "A"

THIS FORM IS BASED LARGELY ON A FORM  
DEVELOPED BY BRADFORD COUNTY

DISTRICT		ADDRESS OF REAL ESTATE				MAP REFERENCE		DISTRICT NUMBER		PROPERTY NUMBER	
Year	19	19	19	19	19	19	19	19	19	19	19
Land											
Improvements											
TOTAL											

  

OWNERS NAME AND ADDRESS						YEAR	BOOK	PAGE	STAMPS

  

LAND VALUES										ASSESSMENTS	
FARM LAND	Type	Good Ac. @	Fair Ac. @	Poor Ac. @	TOTAL	LOTS Size & Value					
Cultivated						Width			Land		
Uncultivated						Depth			Improvements		
Timber						Cor. Inf.			TOTAL		
Waste						TOTAL			Add or Subt.		
Other						Add or Subt.					
TOTAL						TOTAL			TOTAL		

  

Distance to	Hard Road		N.	
	School		E.	
	Trading		S.	
			W.	

SEE OTHER SIDE OF PAGE FOR REVERSE OF FORM  
SEE ALSO SAMPLES "B" AND "C" FOR OTHER POSSIBLE TYPES OF FORM DESIGN



COUNTY

BOARD OF ASSESSMENT & REVISION OF TAXES

BUILDING VALUATIONS

7	6	5	4	3	2	1		Kind and Condition
								Size
								Number of Stories
								Type of Construction
								Interior
								Roof
								Foundation
								Basement
								Attic
								Porches
								Heating
								Plumbing
								Lighting
								Extra Features
								Age
								Foot Front Valuation
								Base Price per Unit
								Add or Subtract
							TOTAL BUILDINGS	ASSESSMENT

SEE OTHER SIDE OF PAGE FOR FRONT OF FORM

NOTE: FORM PERMITS GIVING FULL INFORMATION ON 7 DIFFERENT BUILDINGS

PROPERTY RECORD FORM  
SAMPLE "B"

TAXING DISTRICT		LOCATION OF PROPERTY		ACREAGE OR LOT SIZE	RURAL MAP REFERENCE		URBAN MAP REFERENCE	
MUNICIPALITY	DISTRICT NUMBER	NUMBER	STREET		MAP NUMBER	PARCEL NUMBER	BLOCK NUMBER	LOT NUMBER
PHYSICAL DESCRIPTION OF PROPERTY:								
ADJOINERS: N E S W								
OWNER'S OR REPUTED OWNER'S NAME	OWNER'S ADDRESS	DATE ACQUIRED	PURCHASE PRICE	DEED OR WILL RECORD	OWNER'S AGENT OR OWNER OF MINERAL RIGHTS		NAME ADDRESS	
				BOOK NO.	PAGE NO.			
ASSESSMENT YEARS	ACTUAL VALUE	19	19	19	19	19	19	19
PERCENTAGE OF ACTUAL VALUE	100%							
LAND (FROM SCHEDULE "A")								
BUILDINGS (FROM SCHEDULE "B")								
TOTAL ASSESSMENT								
YEAR ENTERED								
REVISED ASSESSMENT - LAND								
REVISED ASSESSMENT - BUILDING								
REVISED ASSESSMENT - TOTAL								
REMARKS								

SEE OTHER SIDE OF PAGE FOR REVERSE OF FORM

SEE ALSO SAMPLES "A" AND "C" FOR OTHER POSSIBLE TYPES OF FORM DESIGN

TOPOGRAPHY		FRONTAGE		PUBLIC IMPROVEMENTS CONVENIENCES		SIDEWALK		HIGHWAY		DISTANCES TO NO. MILES		LOT		ZONE:	
LEVEL	MID. BLOCK	SEWER	PAVED	PAVED	TRADING CENTER	FT.	FT.	FRONTAGE	AMOUNT						
HIGH	CORNER	WATER	UNPAVED	UNPAVED	GRADE SCHOOL	FT.	FT.	DEPTH							
LOW	ALLEY	GAS	CURB	CURB	HIGH SCHOOL			UNIT VALUE							
HILLY	RAILROAD	ELECTRIC	NO CURB	NO CURB	MAIN HIGHWAY			LINEAL VALUE							
ROCKY		TELEPHONE	GUTTER	GUTTER	TRANSPORTATION			DEPTH FACTOR							
FILL															
PUBLIC IMPROVEMENTS CONVENIENCES										LOT VALUATION \$					
TYPE		NO. OF ACRES	CONDITION		VALUE PER ACRE	INFLUENCES		REASONS		VALUATIONS					
HOMESITE			GOOD	POOR	\$										
CROP															
PASTURE															
ORCHARD															
WOOD LAND															
COAL															
WASTE															
TOTAL VALUATION \$										TOTAL VALUATION \$					
SCHEDULE A - LAND										SCHEDULE B - BUILDINGS					
TYPE		USE	STORIES	ROOMS	FOUNDATION	EXTERIOR	ROOF	CELLAR	FLOORS	INTERIOR WALLS	LIGHTING	PLUMBING	MISC. DESC.		
SINGLE	RESIDENCE				STONE	WOOD	GABLE	WOOD	HARDWOOD	PLASTER	ELECTRIC	SEWER CONN.	PORCHES		
DOUBLE	APARTMENT				CONCRETE	ASBESTOS	HIP	SLATE	SOFTWOOD	WALLBOARD	GAS	CESPOOL	BAYS		
DUPLEX	STORE				BRICK	ASPHALT	FLAT	ASBESTOS	CONCRETE	WOOD	OIL	BATHS	METAL SASH		
SEMI. DET.	OFFICE				PILING	STUCCO	MANSARD	ASPHALT	TILE	TILE		TOILETS	INSULATION		
ROW	BARN				CONST.	METAL	LEAN TO	METAL	DIRT	COMPO.	HEATING	SINKS	SKYLIGHTS		
FACTORY	GARAGE				WOOD	TILE		TILE	CINDER	GLASS	STOVES	HEATERS	TANKS		
APARTMENT	OUT BLDGS.				BRICK	GLASS		TAR AND GRAVEL	COMP.		HOT AIR	NONE	STACKS		
	INDUSTRY				STONE	BRICK			WAKLE		RADIATION		SPRINKLERS		
	VACANT				CONCRETE	STONE					AIR CONDITION		ESCAPES		
					STEEL						CENTRAL		ELEVATORS		
					TILE						OIL				
KIND	YEAR BUILT	CONSTRUCTION COST	DIMENSIONS		CUBIC OR SQUARE FOOTAGE		UNIT VALUE	CONDITION % GOOD	VALUATIONS		PREPARED BY				
MAIN			X						\$	DATE 19					
			X							APPROVED BY					
			X							DATE 19					
			X							APPROVED BY					
			X							DATE 19					
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			X							DATE 19					

SAMPLE "C"

[illegible]

		FARM LAND FROM LINE 15	OTHER LAND FROM LINE 24	BUILDINGS FROM LINE 46	OTHER IMP'S FROM LINE 48
BASE VALUATION	DESCRIPTION AND PERCENTAGE				
+ ENHANCING FACTORS	DESCRIPTION AND PERCENTAGE				
- DETRACTING FACTORS					
NET BASE VALUATION					
ASSESSED VALUATION	% OF LINE 52				
TOTALS	LAND →		BLDGs. AND OTHER IMPROVEMENTS →		

[illegible]

SEE ALSO SAMPLES "A" AND "B" FOR OTHER POSSIBLE TYPES OF FORM DESIGN



## FARM LAND

OTHER LAND

2

2

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Standards and Requirements for Permanent Tax Record Systems

PROPERTY OWNER'S INDEX FORM

A property owner's indexing system is prescribed in Section 306 of Act 594. Such an index is a necessary tool when the property record cards are filed geographically according to location of property on tax maps as they will be in order to fulfill the requirements of Act 594.

The Committee believes that the wording of the Act on this point is sufficiently clear and complete and is making no additional requirements regarding this system. The law provides that it shall be the duty of the Board of Assessment and Revision of Taxes to establish and keep current a "property owner's index, consisting of an alphabetical listing of all property owners, setting forth brief descriptions of each parcel or lot owned and cross-indexed with the property record cards and tax map."

It is the opinion of the Committee that these Property Owner's Index Cards should be filed in an alphabetical file including all property owners in the county. If felt desirable, this main index file may be supplemented by additional files of Property Owner's Index Cards filed alphabetically for each tax district.

Three sample forms for indexing property ownership are contained in this report. As in the case of the property record form samples, they are included only as a guide. The details of the system actually installed are left to the Boards of Assessment of the various counties.



# PROPERTY OWNER'S INDEX FORM

"SAMPLE A"

THIS FORM IS SIMPLEST OF THE THREE SAMPLES, CONSISTING OF A PLAIN, UNPRINTED CARD. A SEPARATE CARD IS PREPARED FOR EACH PIECE OF PROPERTY. THIS FORM LENDS ITSELF EXCEPTIONALLY WELL TO USE WITH AUTOMATIC ADDRESSING EQUIPMENT.

EACH CARD SHOULD CONTAIN THE FOLLOWING INFORMATION:

Owners Name and Address	
Location or Description of Property	Assessment Index Numbers

THE CARD, WHEN FILLED OUT WOULD APPEAR AS BELOW:

JAMESON, Donald A. et al 116 Second Street Lockport, Pa.	
200 Johns Avenue Lockport	52-116



PROPERTY OWNER'S INDEX FORM  
"SAMPLE B"

NAME OF TAXPAYER: _____		ADDRESS: _____			
LOCATION OF PROPERTY		ASSESSMENT INDEX NUMBERS		ASSESSED VALUATION	CHANGES OR REMARKS
NO. STREET OR ROAD	MUNICIPALITY	MAP OR BLOCK NUMBER	PARCEL OR LOT NUMBER		
				\$	
TOTALS		TOTALS		\$	

THIS FORM HAS BEEN DESIGNED SO AS TO PUT SEVERAL PIECES OF PROPERTY ON ONE SHEET, WHERE THE TAXPAYER OWNS MORE THAN ONE PARCEL.





# PROPERTY OWNER'S INDEX FORM

"SAMPLE C"

(Property Owner)	(Owner's address)	(Property Location)	(Assessment Index Numbers)
White, William H & Mary A	RD 4 York Haven	same	54-11
White, William H et al	RD 4 York Haven	611 Main York	152-58
Yetter, Phillip	1210 4th York	Riley Twp. RD 1 York	51-6A
Zornstorff, Jacob	RD 1 Red Lion	1210 Center Wrightsvle	31-122

THIS IS A SINGLE-LINE LISTING OF EACH PROPERTY, TYPED ON DETACHABLE STRIPS OR CARDBOARD.  
SPECIAL FILING EQUIPMENT MUST BE PURCHASED IF THIS SYSTEM IS TO BE USED SUCCESSFULLY.



ESTABLISHMENT OF UNIT VALUES AND PREPARATION OF AN ASSESSORS' MANUAL

This Committee has purposely confined its study and recommendations to the duties given it by Act 594 - the establishment of a standard system of assessment maps and records.

Maps and records are the necessary tools to accomplish the first two steps of the assessment process; that is, discovery and recording of property. The third step, fully as important if not more important than the first two, consists of placing an equitable assessed value on each property. To accomplish equalization will require not only establishment of a mapping and records system but also the use of standard unit values.

Very briefly, the Committee suggests that to carry out the intent of Act 594 and the requirements of the Fourth to Eighth Class County Assessment Law the County Boards of Assessment and Revision of taxes must go further than the recommendations outlined on the preceding pages of this report and provide the following:

1. Unit Values

- a. Land values per acre for rural land
- b. Land values per front foot (adjusted by depth and other factors) for urban land
- c. Classification of buildings according to values per square or cubic foot.

2. An assessors' manual which will include not only the material covered by this committee report as to the mechanics of mapping and inventorying property, but also would contain a description of the classification system established by the county regarding land and building unit values. In other words, the assessors'

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Establishment of Unit Values and Preparation of an Assessors' Manual

manual should contain all of the information necessary to enable an assessor to work under the county's system, whether he be the locally-elected assessor or a field representative of the chief county assessor's office.

All of the mechanics of arriving at the final assessed values should be carefully planned as the first step in complying with Act 594. This is important since the property record card will include spaces for unit values and also for the multiplying of unit values by the amount of land or square or cubic footage of buildings owned to arrive at the valuation, and therefore the property record card should be developed as the entire system is developed.

It is suggested that no mechanical equipment or filing facilities be purchased and no forms be printed before all phases of the assessment procedures have been carefully studied and final decisions have been reached on all points.

For sources of information and assistance in regard to the establishment of unit values and the determination of equitable assessed values the Committee suggests reference to the last two pages of this report.



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### ASSISTANCE IN ASSESSMENT PROCEDURES

Assistance in various aspects of assessment procedures is given without charge by the following agencies:

Pennsylvania Economy League, 611 Blackstone Building, Harrisburg, or its division or local offices. Consultation on forms, procedures, etc.

State Planning Board, Department of Commerce, Room 129 State Capitol, Harrisburg. Information on aerial photographs, tax maps, etc.

State Tax Equalization Board, Room 321 Finance Building, Harrisburg. Determination of market values of taxable real property.

Public Service Institute, Department of Public Instruction, Hall Building, Second and Locust Streets, Harrisburg. Training courses for assessors.

Institute of Local and State Government, University of Pennsylvania, 39th and Walnut Streets, Philadelphia. Institute conferences on assessment procedures.

Institute of Local Government, The Pennsylvania State College, State College, Pennsylvania. Institute conferences on assessment procedures.

Institute of Local Government, University of Pittsburgh, Cathedral of Learning, Pittsburgh. Institute conferences on assessment procedures.



## SELECTED BIBLIOGRAPHY ON ASSESSMENT

### RECORDS AND PROCEDURES

#### GENERAL ASSESSMENT PROCEDURES

Handbook for Pennsylvania Assessors. Prepared for use as a textbook in courses offered by the Public Service Institute, 1941. Annotated July, 1943, April, 1948, and April, 1952. Pennsylvania Government Administration Service, 39th and Walnut Streets, Philadelphia. 119 pp. \$2.00

Assessors' Handbook Guide. Used as course material by the Public Service Institute. 1948. Institute of Local and State Government, University of Pennsylvania, 39th and Walnut Streets, Philadelphia. 32 pp. \$1.00 or free with Handbook mentioned above.

Several books and pamphlets on assessment procedures and forms have been published by the National Association of Assessing Officers, 1313 East 60th Street, Chicago 37, Illinois. A list of these can be procured by writing the Association.

#### ASSESSMENT LAW

1951 Amendments to the Pennsylvania Fourth to Eighth Class County Assessment Law. January, 1952. Pennsylvania Economy League, Inc., State Division, 611 Blackstone Building, Harrisburg. 38 pp.

#### ASSESSMENT FORMS

Pennsylvania's Fourth to Eighth Class County Assessment Law, Forms and Regulations. May, 1944. Pennsylvania Economy League, Inc., 611 Blackstone Building, Harrisburg. 39 pp.  
(This publication is out of print but may be borrowed from League division or county offices.)

#### ASSESSMENT MAPPING

Construction and Use of Tax Maps. Assessment Practice Series: No. 1. Reprinted 1945. National Association of Assessing Officers, 1313 East 60th Street, Chicago 37, Illinois. 51 pp. 50¢

Air Photography. The February, 1944, issue of Pennsylvania Planning. State Planning Board, Department of Commerce, Room 129 State Capitol, Harrisburg. 24 pp.

Aerial Photographs as Tax Maps. April, 1952. State Planning Board, Department of Commerce, Room 129 State Capitol, Harrisburg. 28 pp.

Description and Utilization of The Sanborn Map. 1949. Sanborn Map Company, 10 Cedar Street, New York, New York. 15 pp.







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